IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Eung Don Lee, et al.

Application No.: 10/749,779

Filed: December 30, 2003

For: APPARATUS AND METHOD FOR CONVERTING PITCH DELAY USING LINEAR PREDICTION IN SPEECH TRANSCODING

Examiner: Paras D. Shah

Art Unit: 2626

Confirmation No.: 1072

Mail Stop AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

AMENDMENT AND RESPONSE TO FINAL OFFICE ACTION

In response to the Final Office Action mailed March 19, 2008, in connection with the above referenced patent application, Applicants respectfully request reconsideration in view of the following remarks.

Amendments to the Claims begin on page 2.

Remarks begin on page 5.